

EXHIBIT A (Continued Part 1)

----- NO. 539 P. 4 -----
NO. 202 P. 2



SHIPPING INVOICE

SHIP PER HANKYU INTERNATIONAL

ATLANTA
YO: TOKYO

CONSIGNEE TO

11/7/2005

HITACHI AUTOMOTIVE SYSTEMS
2849 IYAMA
ATSUGISHI KANAGAWA-KEN
243-0213 JAPAN
ATTN: MR. PF3 MR. ISHIBASHI

Tel. 011-81-975-72-1120

C/No	Description	COUNTRY OF ORIGIN	QTY	U/M	UNIT PRICE	TOTAL VALUE
	Solenoid Valve	23796N205				
	VTC SPROCKET	B1302542591				
		JAPAN	40	EA	\$9.00	\$360.00
		JAPAN	120	EA	\$25.00	\$3,000.00
						\$0.00
						\$0.00
						\$0.00
						\$0.00
		Total Value	160			\$3,360.00
	NON-CONFORM VALUE					

NON-COMMERCIAL VALUE
RETURN PARTS

ALL CHARGE PREPAID

Number of PALLETS: 1
Gross Weight: 537 LBS
DIMENSION: 43"X43"X28"

UNITISA OF GEORGIA CORPORATION
1000 UNITISA DRIVE
MONROE GA 30655
USA
Tel: 770-207-0050
Fax: 770-207-0055



Sompo Japan Insurance Company of America

Two World Financial Center, 43rd Floor, 225 Liberty Street, New York, New York 10281 (212) 416-1200 fax (212) 416-1284

November 16, 2006

Korean Airlines
Attn: Claims Dept.
4500 ASR Road, Building B, South Cargo Area
Atlanta, GA 30320

RE: Our Claim Number: 0029050
Shipper: Hitachi, Ltd.
Consignee: Unisia of Georgia Corporation
B/L: 180-5027 6041
B/L date: 7/20/05
Flight: KE 224/21 & KE 243/22
Arrival Date: 7/22/05
Shipment: 10 Pieces of Automotive Component Parts
Claim Amount: US \$17,745.63

Dear Claims Dept.:

We are the insurance company subrogated to the rights of our insured, Unisia of Georgia Corporation for above captioned claim in which our insured's shipment was damaged due to breakage. Please find attached a copy of our subrogation supports for our payment to our insured for the damages arising from this loss totaling \$17,745.63. We therefore respectfully request your remittance as soon as possible.

We greatly appreciate your prompt attention to this matter. If you have any questions or need further information, kindly contact me at (212) 416-1251.

Very truly yours,

A handwritten signature in black ink, appearing to read "Robert Larkin", with a long horizontal flourish extending to the right.

Robert Larkin, SCLA, CSRP
Sompo Japan Ins. Co. of America
Two World Financial Center
225 Liberty Street, 43rd Floor
New York, NY 10281-1058
Telephone: (212) 416-1251
Fax: (212) 416-1283
e-mail: rlarkin@sompo-japan-us.com

LETTER OF SUBROGATION

TO: Sampo Japan Insurance Company of America
SJCSA REF. NO: 0029050
INSURED: UNISIA OF GEORGIA CORPORATION
POLICY NO.:
OPEN POLICY NO.: OMC1044500
B/L NO.: HEI-30020594
GOODS: 2,400 PCS AUTOMOTIVE COMPONENT PARTS
VESSEL: AIR
VOYAGE: FROM: TOKYO, JAPAN
TO : ATLANTA, GA
TYPE OF LOSS: BREAKAGE
CLAIM AMOUNT: US\$ 17,745.63

Dear Sirs:

In consideration of your paying us the above sum in settlement of the above claim, we hereby agree that you are subrogated to all our rights of recovery on account of any and all such loss of or damage to the subject matter insured by the above mentioned policy, and to execute all documents which may be necessary for authorizing you to make use of our name. And we undertake to render you every assistance in any action or actions you may be advised to take against the owners of the above-mentioned vessel or any other persons in respect of this loss. If called upon we will undertake such action or actions on your behalf, you holding us harmless against all costs, expenses and charges of said action or actions.

We also undertake to hand you any salvage that may be recovered as a result of said loss.

Yours faithfully,

Sam Stone
(Name)

Sam Stone
(Signature)

Unisia of Georgia Corp
(Company)

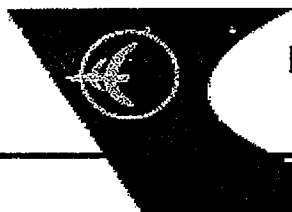
Director of Administration
(Title)

9/25/06
(Date)

RECEIVED

OCT 03 2006

SJCSA - NY



HANKYU INTERNATIONAL TRANSPORT (USA), INC.

Atlanta Branch



ISO 9001: 2000 Certified

**640 Airport South Parkway, Suite 200
Atlanta, GA 30349**

**PH: 770-907-0061
FX: 770-907-0137**

July 26, 2005

To: KOREAN AIRLINES

Attn: KEN

FAX: 404-766-3252

PRELIMINARY CLAIM

We hereby reserve the right to file a claim with you when ascertained in connection with the following shipment.

MAWB# 180-50276041

HAWB# HEI30020594

10 pc – 4,078 kgs

CNEE: Unisia of Georgia Corporation

Description of Goods: Automotive Component Parts

Kind of Claim: 1 Crates DAMAGED

Attached Document: A copy of deliver receipt with damage remark

**Please sign below and return this claim form to Hankyu Int'l Transport ATL*

KOREAN AIRLINES

Date

Noriko McCrea

Hankyu Int'l Transport ATL

Alliance Airlines Delivery Ticket

Delivery Date Time 07/25/2005 07:10

MAWB# 180-50276041

Tally# 713385

Inbound Flight# KE243

Flight Date: 07/21/2005

Consignee: HANKYU INTL TRANSPORT U.S.A. I

Location: 1

MAWB#	HAWB#	PIECES	KGS	PICKUP BY	COMPANY
180-50276041	HEI30020594	10	4078.0	DAVID DHONDY	ATL EXP//DG
		10	4078.0		

ULD's Delivered with Freight

HAWB#
HEI30020594

ABOVE SHIPMENT RECEIVED IN FULL AND APPARENT GOOD ORDER AND CONDITION EXCEPT AS NOTED.

Pickup Signature (Sign & Print):

10

 David Dhondy
 1 crate dumped

Warehouse Signature (Sign & Print):

8:47
 M.J.

Warehouse Supervisor (Sign & Print):



Office Signature (Sign & Print):

DGREEN

file:///C:/Documents and Settings/Administrator/Local Settings/Temporary Internet Files/OLK29F/149709B.jpg

ATL Courier / ATL Express

P.O. Box 941279 • Atlanta, Georgia 31141

Phone: (770) 449-5880 • 1 (800) 949-4285 • Fax: (770) 449-5898

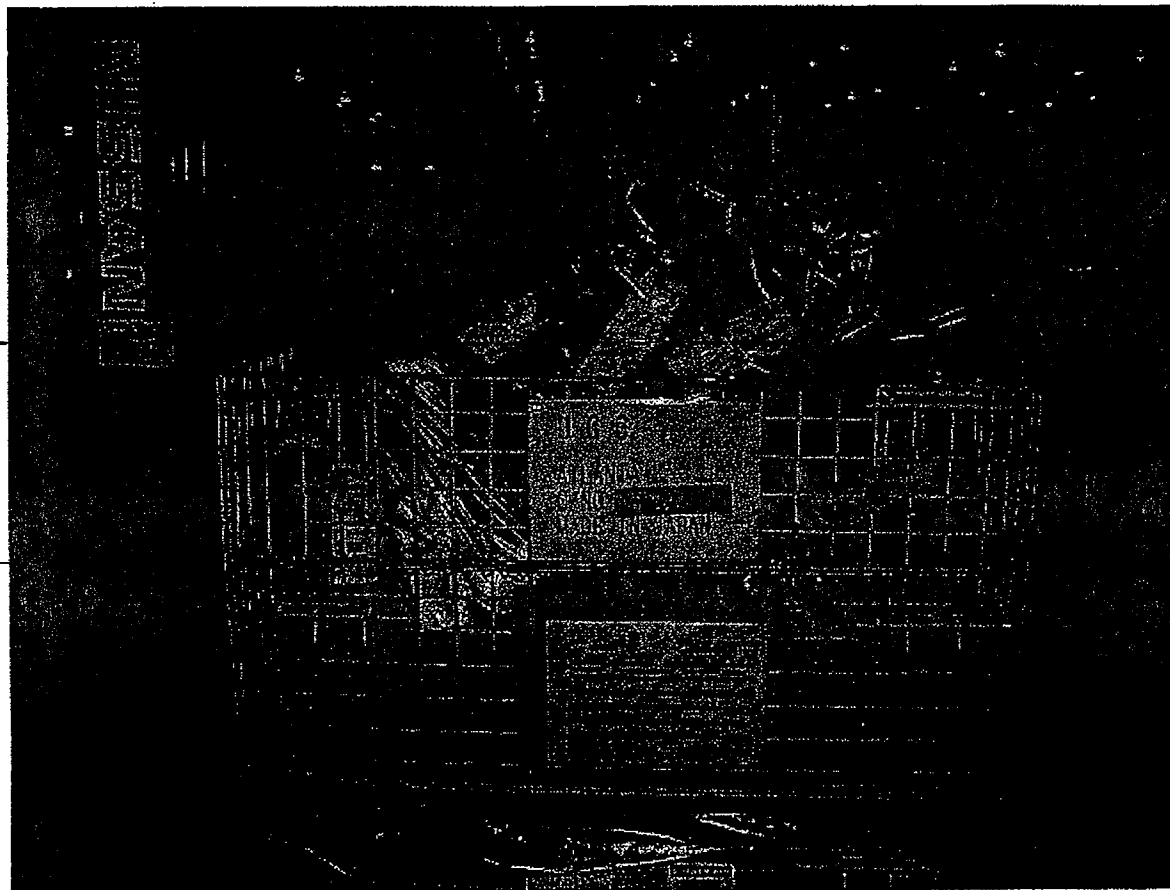
Driver # 201	ATL Control # 149709
Date 7-25-05	Customer Ref # 312.6211893

Shipper Korea Air / HanKyu		Consignee Unigra of GA Co.	
Address		Address 1000 Unigra Dr	
Address		Address	
City Atlanta	St GA	Zip 30319	City Monroe
State GA	Zip 30605	City Monroe	State LA
Pcs 11	Weight 6.15254	Description Auto parts	
Special Instructions 160-5027-6236			
Declared Value 160-5027-1204			
<p>In the event that no value is declared and no value charge paid, then the carrier will be responsible for no more than \$0.50 per pound of lost or damaged cargo or \$50.00 per shipment as provided by item 2 on back hereof. Should shipper declare a value, then shipper shall pay a value charge of \$0.65 per hundred dollars declared or \$15.00, whichever is greater.</p> <p>Shipper acknowledges that they have read and understood both sides of this waybill.</p> <p>Shipper by their signature agrees to be bound by all of its terms.</p>			
Shipper's Signature		Date	Time
Driver's Signature		Date 7-25-05	Time 0900
Consignee Sig - Recd in Good Order Except As Noted Above			
Consignee Print Name David Carey		Date 7-25-05	Time 1230

WHITE:ATL

THANK YOU FOR USING ATL COURIER / ATL EXPRESS

YELLOW: CUSTOMER



7/26/2005

JATA JAPAN AIRCARGO FORWARDERS ASSOCIATION

A

067

3002 0594 HITACHI/ATL STA 20050720 /X W REF-3002 0594

Shipper's Name and Address
HITACHI, LTD.
P.O. BOX 100 TEL: 046-225-8292
6-6, MARUNOUCHI 1-CHOME
CHIJODA-KU, TOKYO 100-8280, JAPAN

Shipper's Account Number

Consignee's Name and Address
UNISIA OF GEORGIA CORPORATION
1000 UNISIA DRIVE MONROE,
GA 30655-5210 U.S.A.

Consignee's Account Number

Issuing Carrier's Name and City
HANKYU EXPRESS INTERNATIONAL
CO., LTD. YOKOHAMA, JAPAN
TAKAHASHI KEI

Accounting Information
NANB NO: 180-50270041
NOTIFY:
SAME AS CONSIGNEE
PHONE: 770-207-0050
FAX: 770-207-0055

Airport of Departure (Addr. of First Carrier) and Requested Routing
TOKYO ICN/DFW

Routing and Destination
To By First Carrier To By Second Carrier To By Third Carrier To By Fourth Carrier
ICN HET DFW KE JPY

Declared Value for Customs
N.Y.D.

Amount of Insurance
In shipper's interest, insurance in accordance with the conditions thereof, indicate amount to be marked in figures in box marked "Amount of Insurance".

Handling Information
400 CTNS SLAC LOADED: TTL SLAC 400 CTNS
(10) RETURN CRATES SLAC: 400

No. of Pieces RCP	Gross Weight	Rate Class	Chargeable Weight	Rate	Charge	Total	Nature and Quantity of Goods (incl. Dimensions or Volume)
10	4078.0K	0	4078.0	1,050		4,281.900	AUTOMOTIVE COMPONENT PARTS ***** INV NO.: UG507A15 ORIGIN: JAPAN FREIGHT: PREPAID
10	4078.0					4,281.900	

MARK: U.G.C.
ATLANTA
C/NO. C1-C10
MADE IN JAPAN

Prepaid 4,281.900 **Weight Charge** **Collect**

Valuation Charge

Tax

Total other Charges Due Agent

Total other Charges Due Carrier 148.008

Total Prepaid 4,429.908 **Total Collect**

Currency Conversion Rates **CC Charges in Dest. Currency**

For Carrier's Use only **Charges at Destination** **Total Collect Charges**

Shipper certifies that the particulars on the face hereof are correct and agrees THE CONDITIONS ON THE REVERSE HEREOF.

Carrier certifies that the goods described hereon are accepted for carriage subject to THE CONDITION OF CONTRACT ON THE REVERSE HEREOF, the goods then being in apparent good order and condition except as noted hereon.

Signature of Shipper or his Agent

Signature of Issuing Carrier

20 JUL 2005 YOKOHAMA, JAPAN

Executed on (date) at (place)

NO. 4692 - P. 2/4

FROM HANKYU ERINA

462005# 78208A16#25#

INVOICE & PACKING LIST ATTACHED SHEET

Invoice No. UG507A15

Hitachi Ltd.

Page 1

Order No.	C/NQ	QTY/N	PARTS NO.	QUANTITY pos/kg	N/YR kg.	G/YR kg.	U/Price	Amount	MAKER PARTS NO.
87397	G1		B1302542501	36 PGS	51.12		\$31.29	\$1,126.44	
87399			B1302542501	204 PGS	289.68		\$31.29	\$6,583.16	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C2	87422	B1302542501	204 PGS	289.68		\$31.29	\$6,383.16	
87399			B1302542501	36 PGS	51.12		\$31.29	\$1,126.44	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C3		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C4		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C5		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C6		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C7		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C8		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	C9		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
87422	G10		B1302542501	240 PGS	340.80		\$31.29	\$7,509.60	
	1 RETURN GRATE	40 CARTONS		240 PGS	340.80	407.80		\$7,509.60	
TOTAL 10 RETURN GRATES 400 CARTONS				2400 PGS	3408.00	4078.00	U.S. TOTAL	75,096.00	

8481.90.4080

Hitachi, Ltd.

6-6, Marunouchi 1 - chome
 Chiyoda-ku, Tokyo 100-8280, Japan
 Tel.: Tokyo (03) 3258-1111

FACS : 046-225-8052
 PHONE : 046-225-8292

No. UG507A15 Date JUL 18, 2005

Consigned to Messrs:

UNISIA OF GEORGIA CORPORATION

1000 UNISIA DRIVE

MONROE, GA 30655-5210

U.S.A.

PHONE : 770-207-0050

FAX : 770-207-0055

INVOICE & PACKING LIST

Shipped By: Hitachi, Ltd.

1370 Onna, Atsugi-shi

Kanagawa-ken 243-0210 Japan

Payment: CASH - 90 DAYS FROM THE LAST DAY
 OF THE MONTH ISSUING B/L

Order No. & Date: 87397 APR 22, 2005 87422 APR 29, 2005
 87399 APR 22, 2005

Shipped per: AIRCRAFT

About: JUL 21, 2005

From: TOKYO

To: ATLANTA

Via:

Sales note NO.

Marks & No.	Description	Quantity	Unit Price	Total Amount
U. G. C.	AUTOMOTIVE COMPONENT PARTS		FOB JAPANESE PORT	
ATLANTA			U. S. \$	
C/NO. C1-C10				
MADE IN JAPAN				
C/NO.		Q'TY	U. S. \$	U. S. \$
C1-C10		2,400 PCS		75,096.00
TOTAL : 10 RETURN CRATES (400 CARTONS)				U. S. \$75,096.00

- FREIGHT PREPAID -

N/Wt. 3,408.00 KGS.
 G/Wt. 4,078.00 KGS.

Hitachi, Ltd.

M. Nishimura

M. NISHIMURA - Manager
 Production Planning Dept.
 Manufacturing Div.
 2nd Business Management Div.

09/15/2006 10:23AM

UNISIA

NO. 966

P. 4

Sompo Japan Claim Services (America), Inc.

Two World Financial Center, 43 rd Fl.

225 Liberty St.

New York, NY 10281

Tel (212)416-1200 Fax (212)416-1477

YR114M

**Sompo Japan Claim Services (America), Inc.**

Page: 1

Date: 09/14/2006

1

Statement of Adjustment

Claim #: 0029050

Assured Ref: UG507A15

Policy Assured: UNISIA OF GEORGIA CORPORATION

Consignee: UNISIA OF GEORGIA CORPORATION

Policy #:

Invoice #: UG507A15

Open Policy #: OMC104450

Cargo: 2,400 PCS AUTOMOTIVE COMPONENT PARTS

KC: BREAKAGE

Accident Date: 07/20/05

Conveyance: AIR

From: TOKYO, JAPAN

Commence: 07/20/05

Examiner Name: C.Perfect

Transport #:

To: ATLANTA, GA

Arrival:

Payee Name: UNISIA OF GEORGIA CORPORATION

Payment Amount: 17,745.63 (USD)

Memo

Sample Parts were sent to Japan for testing. After results of original claim were received which indicated that damage had occurred to pieces, it was agreed that the cost of further testing was unwarranted and the claim would be accepted.

Adjuster's Signature

Form of Agreement

(To be signed by the party or parties presenting the claim)

I/We confirm and agree to the statement of claim as set forth above, and further confirm that payment to me/us in accordance therewith shall be considered full and final settlement of my/our claim.

Signature

By

Title

Dated

AKIKO Hoover
 Purchasing Manager
 9/15/2006

Claim# 0029050 -OMC- NY -1 Direct : Direct Rec Status : Possible Examiner : C.Perfect
 Principal : SJH AMERICA Survey : YES Agent : Sub Agent :
 Claimant : 657 UNISIA OF GA. CORP. UG507A15
 Cargo : 2,400 PCS AUTOMOTIVE COMPONENT PARTS KC Description : BREAKAGE
 Conveyance : AIR Received Check Amount
 Loss : 18,000.00 Expense (Normal/ Allocated) 750.00 0.00

Recovery
☒ Impossible
☒ Possible
☐ Anticipated
☐ Already Obtained
☐ Loss ☐ Rec
☐ SAV ☐ Attorney
☐ S/F ☐ SJCSA
 Payment Currency USD Rate : Calc
☐ Reserve Clear

	Fee :	Expense :	Payee :	Local Fee :	Local Expense :
Payment	17,745.63		UNISIA OF GA. CORP.	0.00	<input type="checkbox"/> Additional Payment
Surveyor	496.17	86.88	V.C. ATLANTA	0.00	0.00
Sub Agent	0.00	0.00	NA	0.00	0.00
Agent	0.00	0.00	NA	0.00	0.00
Attorney	0.00	0.00	NA	0.00	0.00
Total	18,241.80	86.88		0.00	0.00
SJCS:	0.00	0.00	Fee Calc		

Memo : Sample Parts were sent to Japan for testing. After results of original claim were received which indicated that damage had occurred to pieces, it was agreed that the cost of further testing was unwarranted and that claim would be

All Clear

Print

Save

Next Ref #

Entry

Exit



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vericlaim.com

22 Perimeter Center East, Suite 2231
Atlanta, Georgia 30346
Phone: 770-392-0058 Fax: 770.394.5321

MARINE CARGO SURVEY REPORT NO. ATL0242500/TMS/JRV

Examined For The Account Of Whom It May Concern

At The Request Of Sampo Japan Claims Services (America), Inc.
2 World Financial Center
43 Floor
New York, NY 10281

Attn: Christopher Perfect
Your file No. 003211

RE: Conveyance : Korean Airline Flights 224 & 243
 Arrival : Atlanta, GA July 22, 2005 at 2320 hours
 Bill of Lading : 180-5027 6041
 Container No. : Not Applicable
 Shipment : 10 Pieces Automotive Component Parts
 Assured : Unisia of Georgia, Corporation 100 Unisia Dr., Monroe, GA
 30655
 Policy No. : Not Advised

THIS IS TO CERTIFY THAT:

The undersigned marine surveyor did as requested and conducted survey of the above referenced cargo reported as being delivered with physical damage and has to report as follows.

BACKGROUND:

Survey was requested on October 21, 2005 by Christopher Perfect representing Sampo Japan Claim Services acting as Marine Insurance Adjusters.

Based on the preliminary information provided to us, this loss was estimated to be in the approximate amount of \$16,000. It was reported that the stated shipment had suffered physical damage in transit.

SHIPMENT PARTICULARS:

Shipment: 10 Pieces Automotive Component Parts

Invoice No.: UG507A15 dated July 21, 2005 in the amount of \$75,096

Shipper: Hitachi Ltd.

Consignee: Unisia of Georgia



ATL05242500

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Customer: Not Advised

TRANSIT DETAILS:

According to the Hankyu Cargo website, the above referenced cargo was received in Tokyo Japan on July 20, 2005. The cargo departed Tokyo Airport on Korean Airlines Flight 224 which subsequently landed on July 21, 2005 at Incheon Airport in Korea. At 2215 hours on July 22, 2006 the subject cargo was aboard Korean Airlines flight 243 which arrived in Atlanta, GA on July 22, 2005 at 2220 hours. The cargo was then tendered to Alliance Airlines and was delivered by ATL Carriers/ATL Express.

EXCEPTIONS:

Exceptions were taken on the Alliance Airlines delivery ticket as, "One crate dumped" and exception were taken on the ATL Carrier/ ATL Express bill of lading as "Two pallets flipped".

SURVEY / INVESTIGATION FINDINGS:

Attendance Date and Location:

October 26, 2005 at Unisia of Georgia in Monroe, GA

Parties in Attendance:

- Akiko Hoover, Purchasing Assistant Manager for Unisia of Georgia
- John Venneman, Marine Surveyor for VeriClaim, Inc. representing cargo interest

Narrative:

We attended after being informed of this as well as two other losses and viewed all of the cargos at the same time.

In viewing the cargo at interest in this matter we noted for it to be marked as follows:

UGC
ATLANTA
CASE NUMBER C3C4
MADE IN JAPAN

CARTON 13025 42501
HV B13025 42501-01
VTCASSY PULLEY
LOT 5712.



ATL05242500

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In viewing the cargo we noted for the cargo to be stowed in corrugated fiberboard crates with plastic inner liners to keep the cargo separated. These cartons were placed into large wire mesh baskets for air transport.

The cargo at interest is the referred to as a cam shaft phaser, and this is used on the end of cam shafts to vary the timing in the automotive engines. Reportedly when the cargo arrived the cartons appeared to had been simply thrown into the basket and had suffered some damage to the packaging.

In opening a representative sample of the cargo we noted for the great majority of the cargo to visually appear to be in sound condition, however we were able to find some damages in the areas of gouging and breaking to the parts. We also noted light to moderate crushing to the cartons in question.

We were informed that these units could not be used as sound due to their being exposed to a heavy external force.

According to Ms. Hoover, this cargo could not be used as sound. We informed Ms. Hoover that in order for us to agree to the loss, the loss must be proven and duly demonstrated. We suggested that a representative sample be pulled from the shipment and forwarded onto Japan for testing. This would enable us to determine if damage to the units did indeed exist.

The goods were forwarded for testing and with the result being that out of 40 pieces, one piece failed. As this one piece failed, every single unit would have to be tested to ensure its usability for use as sound.

We were informed that the expense to test all the units included with this as well as the other two units amounted to \$27,400, whereas the total cost of the units were \$37,548. As the unit costs for testing was close the amount for replacement and the testing cost did not include the replacement costs of any parts that were to fail, it was our opinion that the matter should be considered a constructive total loss.

DISPOSITION:

This cargo will be disposed of on site.

A SUMMARY OF THE LOSS:

The extent of loss can be summarized as follows, subject to the terms and conditions of the policy of insurance:

Bill of Lading No.	180-5027 6041
Shipment:	10 Pieces Automotive Component Parts
Container No.:	Not Applicable
Per Unit Costs:	\$31.29
Quantity Sound:	320 cartons
Quantity Damaged:	80
Type of Damage:	Physical damage due to dropping



ATL05242500

PAGE NO. 4

Disposition: Disposed of onsite
 Extra Expenses: None
 Based on the information provided and conditions noted at the time of our survey we find the above expenses to be fair and reasonable.

CAUSE OF DAMAGE:

Based on our investigation and the conditions noted at the time of our survey, we are of the opinion that the damage reported are the result of rough and/or careless handling of the cargo while in the care, custody and control of Korean Airlines and/or its agents.

RECOVERY TABLE:

1.	
Name of Carrier:	Hankyu International Transport USA, Inc Atlanta Branch
Address:	640 Airport South Parkway, Suite 200 Atlanta, GA 30349
Notified:	Yes, on October 18, 2005
Response:	Placed Delta on Notice
Delivery Documents:	Sited
Exceptions:	None taken
2.	
Name of Carrier:	Korean Airlines
Address:	4500 ASR Road Building B South Cargo Area, Atlanta, GA 30320
Notified:	Yes, on July 26, 2005 by Hankyu International
Response:	None noted
Delivery Documents:	Delivery ticket and Way Bill with exceptions
Exceptions:	1 crate dumped + 2 crates <u>booked</u>

15 photographs depicting the conditions noted at the time of survey are attached herewith and made a part of this report.

All of our actions in this matter were without prejudice and subject to the terms and conditions of the policy of insurance.

VeriClaim

John Venneman
 Marine Surveyor

Atlanta, GA
 ATL05242500
 JRV/tj